

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.2000 Introduction</b>
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**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**SUBPART A: TAX IMPOSED**

**Section 100.2000 Introduction**

- a) In general. The Illinois Department of Revenue is an agency of the government of the State of Illinois under the immediate direction of the Director of Revenue. The Director has general administrative responsibility for the assessment and collection of the Illinois Income Tax. Offices of the Department are in Springfield (101 West Jefferson, Springfield, Illinois 62708) and there are District Offices (as of May 31, 1999) in Rockford, Des Plaines, Fairview Heights, Marion, Rock Island, Peoria, Springfield, Chicago, Evergreen Park, West Chicago, Park City and Urbana, Illinois; and Culver City, California; Garland, Texas; Cleveland, Ohio; and Paramus, New Jersey.
  
- b) Scope. The procedural rules of the Department set forth in this Part apply to the taxes imposed by the Illinois Income Tax Act. These regulations provide a descriptive statement of the general course and method by which the Department's functions are channeled and determined, insofar as such functions relate generally to the assessment and collection of the Illinois income tax and enforcement of the Illinois Income Tax Act.

(Source: Amended at 24 Ill. Reg. 10593, effective July 7, 2000)